

#### ABSTRACT OF THE DISCLOSURE

An amount of a semiconductor substrate cut due to etching in the bottom of a contact hole formed by the SAC technique is reduced. Silicon oxide films are dry etched under the conditions of increasing the etching selective ratio of the silicon oxide films to an insulating film. Then, the conditions are changed to those increasing the etching selective ratio of the insulating film to the silicon oxide films and the insulating film is etched by a predetermined amount.